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NASA Procedural Requirements

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 (NASA Only)

Subject: Vital Financial Records for Emergency Operations

Responsible Office: Office of the Chief Financial Officer[| TOC](#) | [Preface](#) | [Chapter1](#) | [AppendixA](#) | [AppendixB](#) | [ALL](#) |

Chapter 1. Vital Financial Records for Emergency Operations

1.1 Overview

1.1.1 This chapter provides requirements and references for the preservation of NASA's vital financial records and reports which are necessary for continued emergency operations or essential for the protection of the legal and financial rights of employees, contractors, and others.

1.2 Agency Requirements

1.2.1 The Agency Chief Financial Officer (CFO), Executive Director of Headquarters Operations (Agency), and Center CFOs shall ensure that the identification, protection, storage, and retrieval (accessibility) of vital financial records are included in their respective COOP planning, per NPR 1040.1.

a. Arrangements for developing emergency financial operating plans and storing vital records will be coordinated with each Center's Emergency Planning Coordinator, Vital Records Manager, and Chief Information Officer (CIO), as required by NPR 1040.1, NASA COOP Planning Procedural Requirements, and NPD 1440.6, NASA Records Management.

b. Vital Financial Records Considerations. Operations may be disrupted by natural causes, such as floods, earthquakes, storms, fires, or water damage; equipment failures; human errors; or deliberate adverse acts by one or more individuals. Each Center shall consider the use, criticality, and sensitivity of the data for the required vital financial records and processes in the contingency (backup and recovery) plan. The vital financial records should include periodic evaluation and be structured to provide the capability to respond to a variety of adverse events.

The identification of vital financial records is not simply determined by whether the organization is Agency, Headquarters, or Center. The identification of vital financial records is determined by the mission essential operations and function the office performs during the emergency or as it is impacted. As an example, a Center CFO that is a designated devolution site for the Agency CFO may have different vital records identified than another Center. c. The Agency and Center CFOs shall consider the following items when identifying the necessary vital records for continuity operations or emergency plans:

- (1) Mission essential operations and functions that financial management personnel will be expected to perform, e.g., voucher examination, accounting, certifying officers, and collection agents, and whether the Center is a devolution site.
- (2) Minimum number of personnel required to perform such functions at a site.
- (3) Required supplies, such as personal computers, calculators, desks, reproduction equipment, and forms (standard, stock, and NASA).
- (4) Required facilities for safeguarding vital records.

(5) Impact of data processing resources that may be disrupted permanently or for an extended amount of time and the impact to accessibility to the records.

Refer to Appendix B, Examples of Vital Financial Records, for a listing of financial records that may be applicable to a particular emergency situation. Appendix B also contains a worksheet to aid in the location identification of the vital records.

1.2.2 Vital Financial Records Storage. Vital records storage and the ability to access the records is also an important part of contingency and emergency planning. Vital financial records will be identified in the COOP and evaluated in accordance with NPR 1040.1.

a. Although the CIO has overall responsibility for the backup of systems, software, and related records, Center CFOs and the Agency CFO shall identify how to access the necessary records, systems, and point of contact.

b. Emergency operating records should be maintained on a current basis at a designated site as coordinated with the Agency or Center Vital Records Manager. Storage of vital financial management records will be limited to copies or reproductions generated from existing procedures. Centers are not authorized to develop records or systems for the sole purpose of vital record(s) storage.

c. Legal and financial rights records should be maintained on a reasonably current basis at a designated alternate site. An alternate site may be another NASA office, Government installation, Emergency Operating Center, or an adequately protected site.

1.3 Roles and Responsibilities

1.3.1 The Agency CFO and Deputy CFO shall:

a. Ensure that the Office of the Chief Financial Officer (OCFO) supports the NASA Emergency Preparedness Program and complies with the vital records requirements. Refer to NPD 8710.1 and NPR 8715.2.

b. Evaluate, maintain, and provide vital financial records policy for the Agency and Center CFOs.

c. Designate Records Liaison Officer(s) to coordinate and assist the Headquarters Vital Records Manager and Center Vital Records Managers.

d. Ensure that the vital financial records information and the recommended medium or storage are contained in continuity of operations plans. Privacy information protection shall also be considered. Refer to Appendix B for examples of vital records for consideration in developing the required vital records applicable to the OCFO.

1.3.2 The Agency and Center CFOs shall:

a. Ensure compliance with requirements of the vital financial records program within the office's respective activities in accordance with this NPR, NPR 1040.1 and NPD 1440.6.

b. Designate a Records Liaison Officer to coordinate with the Center Vital Records Manager.

c. Ensure that the vital financial records information and the recommended medium or storage are contained in their continuity of operations plan. Privacy information protection shall also be considered. Refer to Appendix B for examples of vital records for consideration in developing the required vital records applicable to a CFO.

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